

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, December 15, 2015 at 1:00 P.M.

PRESENT: COMMISSIONER LARRY A. ELLERTSON, CHAIR
COMMISSIONER WILLIAM C. LEE, VICE-CHAIR
COMMISSIONER GREG GRAVES

ALSO PRESENT:

Dianne Orcutt, Attorney's Office
Jim Stevens, Assessor's Office
Vicky Westergard, Clerk/Auditor's Office
Andrea Allen, Assessor's Office
Clarissa Reeve, Assessor's Office

Sandy Nielson, Clerk/Auditor's Office
Merlin Ethington, Assessor's Office
Burt Harvey, Clerk/Auditor's Office
Peter Jeppsen, Assessor's Office

1. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD OCTOBER 27, 2015.

Commissioner Graves made the motion to approve the minutes of October 27, 2015. The motion was seconded by Commissioner Lee and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none

2. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD NOVEMBER 24, 2015.

Commissioner Lee made the motion to approve the minutes from November 24, 2015. The motion was seconded by Commissioner Graves and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none

3. ADOPT A RESOLUTION ADOPTING THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH MEETING SCHEDULE FOR THE CALENDAR YEAR 2016.

Commissioner Graves made the motion to approve the 2016 Board of Equalization schedule. The motion was seconded by Commissioner Lee and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: None

4. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – HEARING PROCESS REPORT, REPORT DATE: 12/8/2015 (Continued from 12/8/2015).

Merlin Ethington, Commercial Assessor, described how the property value on these properties was cut in half because Main Street no longer has frontage on this property. It has now been cut off. The new

connection that goes up the hill is to the south and is an extension of Pioneer Road. He provided aeriels of the property to the commissioners. He continued describing how this changed the dynamics of the property. He said these are two parcels that total to just over 15 acres and are both in greenbelt.

Commissioner Graves made the motion to approve the Assessor Approved – Hearing Process Report dated 12/8/2015. The motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: None**

5. APPROVE OR DENY 2015 INITIAL EXEMPTION APPLICATION FOR BRIGHAM YOUNG UNIVERSITY, SERIAL NO. 20:070:0014.

Burt Harvey explained this application was missed in April when the other applications were received. This property is comparable to the other property that is landscaped surrounding the BYU Football Stadium which was approved previously.

Commissioner Graves made the motion to approve the 2015 Initial Exemption Application for Brigham Young University, Serial No. 20:070:0014. The motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves
Commissioner Lee
Nay: None**

6. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR JARED T LUNDAHL, SERIAL NO. 54:037:0105 FOR THE YEAR 2015.

Jim Stevens explained this owner bought this home in Vivian Park which had been historically a secondary residence for the previous owner. He has lived in it since 2008 and didn't realize he needed to petition to have it changed to a primary residence.

Commissioner Lee made the motion to approve the property exemption for Jared Lundahl. The motion was seconded by Commissioner Graves and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves
Commissioner Lee
Nay: None**

Commissioner Graves made the motion to adjourn. The motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Graves
Commissioner Lee
Nay: None**

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There being no further business, the meeting adjourned at 1:11 P.M. The minutes of the December 15, 2015 Board of Equalization Meeting were approved as transcribed on January 26, 2015.

UTAH COUNTY BOARD OF EQUALIZATION
William C. Lee, Vice-Chair

ATTEST:

BRYAN E. THOMPSON
Utah County Clerk/Auditor

Copies available upon request or online at:
www.utahcountyonline.org, www.utahcounty.gov or www.utah.gov/pmn
Recorded by Vicky Westergard, Tax Administration Clerk